

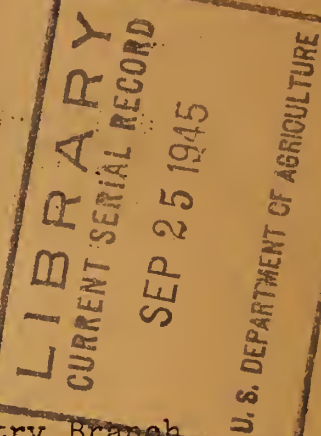
Historic, Archive Document

Do not assume content reflects current scientific knowledge, policies, or practices.

1.94 22
38894
WAR FOOD ADMINISTRATION
Office of Marketing Services
Dairy and Poultry Branch

Washington 25, D. C.

June 30, 1945



To:

From: L. B. Shanks, Administrative Officer, Dairy and Poultry Branch

Subject: Procedures to be Followed During Fiscal Year 1946

Due to several revisions in fiscal procedures which will affect the operation of our field offices, it is necessary to revise our instructions to you for the Fiscal Year 1946. Since some of the new fiscal procedures represent drastic reforms over previous procedures, we have attempted to spell-out the changes and explain how they will effect the operations of your office.

OMS Instruction 112.1 outlines the four staff division offices of the Office of Marketing Services, as follows:

Area 1 Office	New York
Area 2 Office	Chicago
Area 3 Office	San Francisco
Area 4 Office	Dallas

The staff division offices and titles of the heads of these offices are:

<u>Office Designation</u>	<u>Title of Office Head</u>
Area Personnel Office	Area Personnel Officer
Area Fiscal Office	Area Fiscal Officer
Area Administrative Services Office	Area Administrative Services Officer

Each staff division area office shall service all field offices within the area with certain exceptions insofar as some of the Branches are concerned. The exceptions of the Dairy and Poultry Branch are specified under Section II, Paragraph C in OMS 112.1. If you have not already received a copy of OMS 112.1 you can secure one from the appropriate Area Administrative Services Office.

ALLOTMENT AND IDENTIFICATION OF FUNDS

The funds under which your office will operate will be allotted to the appropriate Area as was the case last fiscal year. However, the funds will not be identified by an allotment code number, nor will the appropriation number be used in identifying the funds on vouchers, requisitions, etc.

11 1945

Each individual fund, whether it be trust fund or federally-appropriated money, is allotted separately and covered by an Allotment Advice. Allotment Advices will be numbered consecutively by area. Advices for Area ____ will be numbered as follows:

The first digit ____ indicates "Fiscal Year 1946". The second digit ____ indicates the Area, which in your case is Area ____ . The digits following the dash is the number assigned to the particular Allotment Advice. This entire number will be used to identify the fund chargeable, and must be placed on all disbursement documents and personnel actions (green sheets), bills of lading, requisitions, purchase orders, etc. The following Allotment Advice numbers have been assigned to the funds under which you will operate: (See footnote A on page 7).

(We suggest you have rubber stamps made showing the Allotment Advice number.)

The original number assigned to a given Allotment Advice will not be changed during the fiscal year by revision or amendment. Therefore, it will not be difficult for Officers in Charge to remember the individual Allotment Advice number of the particular fund under which they incur expenses. Of course, if a given office operates under more than one fund there will be an Allotment Advice number for each fund. There will be no duplication of Advice numbers so there should be no danger of a charge being made against the incorrect fund. If an office operates under two or more funds it will be incumbent upon the Officer in Charge to indicate the correct Allotment Advice number.

MONTHLY REPORT OF OPERATING EXPENSES WILL BE REQUIRED.

Because of changes in fiscal operations each Officer in Charge is required to submit to this office in duplicate monthly reports of operating expenses. The Fiscal Division will maintain accounting records on an obligation basis at the Area level only. We will not receive from the Fiscal Division detailed statements of expenses, therefore, the monthly report of operating expenses becomes an integral and mandatory requirement to efficient budget and fiscal operations. Obligations below the Area level will be administratively controlled by the Washington Administrative Office of the Branch and it will be our responsibility to see that funds made available by the Allotment Advice are not exceeded and that adjustments are made when necessary. To obtain uniform reports of operating expenses an OMS form (Form OMS-449 - Exhibit 1 attached) has been prepared for this purpose and a supply will be forwarded to you under separate cover. Reports for each month must be in this office no later than the 15th of the following month. They will be analyzed by this office to determine if administrative limitations established are inadequate or excessive.

In order to furnish us with the information we require, it is absolutely essential that each Officer in Charge set up a daily record of operating expenses so they can be readily compiled at the end of the month and submitted as the monthly report of expenses. The decision as to the type of daily records to be maintained is left to the discretion of the Officer in Charge. This does not call for an elaborate system and it is felt that most offices are already maintaining simple records which will give us the information we will need. However, if records are not being maintained at present, we wish to emphasize that a daily record of expenses must be maintained and that monthly reports are not to be compiled from memory. A separate report must be submitted for each fund. For instance, in the case of a joint Market News and Inspection and Grading office we will need one report on Market News expenditures and a separate report of the Inspection and Grading expenditures. In the event operations are carried on under two or more separate trust funds, or federally-appropriated monies, one report must be submitted for each fund.

01. - Personal Services

As you will note, the form does not provide that you will report monthly salary costs which are "fixed". Our record, together with personnel changes which you will report on the form, will permit us to arrive at the monthly salary costs for the people under your jurisdiction. It will be necessary for you to report any overtime that involves additional costs; the actual cost should be indicated opposite "Ordered Overtime" and the name of and amount to be paid each employee who rendered authorized overtime service listed in space provided for under "Remarks". You must also report W.A.E. salary costs for the month, if any; and L/A employment, if any. We do not want estimates.

02 - Travel

The second item on the form is the reporting of per diem and transportation costs. The actual amount of travel expense vouchers plus the cost of transportation secured by government transportation requests must be reported. Since reports for the month should be in this office no later than the 15th of the following month, all travel vouchers for the period covered by the report will have been completed and transmitted to the Area Fiscal Office and you will be able to determine the actual travel expenses for the month. If a traveler has been unable to prepare his expense voucher for transmittal to the Area Fiscal Office by the time the report is prepared but is able to determine the amount of the voucher plus transportation costs, the amount should be included in the report for the month in which the travel was performed. In the event of travel commencing prior to the end of a month and extending beyond the time the monthly report is prepared the amount of that voucher should be included in the following month's report since it would otherwise be necessary to estimate the cost and we do not want estimates on this report.

1 -

A recent instruction by the Fiscal Division specified that the letter of authorization number must be shown on the original and memorandum copies of all transportation requests. Since the majority of travel will be performed under station letters of authorization, the numbers of which will not change during the year, it will be possible to indicate the letter of authorization number on the transportation requests at time of issuance.

Travel expense vouchers of field employees must be submitted to the appropriate Area Fiscal Office not later than ten days after the end of the calendar month, or ten days after the completion of travel if no additional travel is contemplated in that calendar month. This requirement must be met in order for the Fiscal Office to pay the carriers' bills when they are presented.

03- All Other Expenses

This section of the form provides for reporting of specific information which we must have. Under the item "Other Contractual Services" include such miscellaneous services as towel service, ice, drayage, etc. As in the case of salaries and travel referred to above, we must have actual costs reported on this section of the form. In the case of supplies the amount you report may not be entirely accurate, however, most office supplies are secured through government warehouses and the cost can be computed quite accurately from your supply catalogue. In the case of Purchase Orders, which are prepared by the Area Administrative Services Office upon your instructions, the copies which you receive will give you the figure to report. Actual telephone and telegraphic costs must be reported as well as actual cost of operation of government cars. If telephone, telegraph, rent, or other vouchers are not now clearing through your office prior to payment, it will be your responsibility to secure from the appropriate Area office the amount of the charges to be made against your funds. We realize that telephone and telegraphic vouchers cannot be reported on a current basis. We suggest, therefore, that you indicate the period during which the expense reported is incurred.

Several lines have been provided for "Other Expenses" which may not fall in the other categories listed. Any unusual expense, or one which may require explanation, should be listed here and identified.

A space is also provided on the form for "Remarks" to permit any explanation which you feel may be necessary. It is suggested that any unusual expense, even if listed under a specific item, be explained. This would cover expenses which would be larger than a

normal expense for that reporting period. As we have said before, we will not receive detailed statements from the Fiscal Division and your reports will be our basis for exercising control of the funds. Therefore, explicit information on your monthly report may possibly eliminate much correspondence.

The Area Fiscal Office will maintain special accounts by objective classifications on each fund (namely, "01-Personal Services," "02-Travel," and "03-09-All Other Expenses"). As documents are received they will be processed for payment and posted as liquidations against the total established obligations. This procedure, therefore, eliminates the necessity of establishing encumbrances to cover certain specific expenses such as were necessary during the 1945 Fiscal Year for telegrams, telephones, drayage, rent, etc.

LETTERS OF AUTHORIZATION

Station letters of authorization on Form AD-204 "Authorization - General" have been prepared to indicate only the functional title and designation of the Officer in Charge to whom they are issued. The name of the Officer in Charge will not be stated in the letter of authorization. The letter of authorization reflects the authorities granted to the Officer in Charge and does not contain reference to a specific appropriation, nor does it state an amount of money as a limitation. There will, however, be a limitation on the amount of money to be obligated under letters of authorization by the Officer in Charge. A special letter is being prepared to each Officer in Charge which will advise the limitations on amounts he can obligate on a given fund under a letter of authorization.

Issuance of letters of authorization to the "Officer in Charge" will eliminate the necessity of issuing new station letters in the event of a change in the Officer in Charge. Elimination of any reference to a specific appropriation makes it possible to issue only one letter of authorization to an Officer in Charge regardless of the number of funds under which he may be operating, instead of one for each fund as has been the case in the past, and to hold issuance of all letters of authorization to a minimum. When a travel voucher or other document covering an expense incurred under a letter of authorization is sent to the appropriate Area office the number of the Allotment Advice (see page 1 - Allotment and Identification of Funds) will be placed on the voucher ^{on the copies only} to indicate the fund to which it should be charged. All travel vouchers under a station letter of authorization must be approved by the Officer in Charge and he should affix his signature to the Form 1012 as "Officer in Charge". It will no longer be necessary for the Officer in Charge to issue sub-letters of authorization to his assistants for authorized travel except in the case of a traveler who is authorized to perform travel by privately-owned automobile in which case he must be issued a "Signed Order" by the Officer in Charge. For this purpose Form AD-202 "Authorization - Travel" will continue to be used and will show both the name and the title of the traveler to whom it is issued. Sub-letters of authorization will be signed by Officers in Charge

over the same title and designation as that shown in their station letters of authorization. As in the case of station letters of authorization the appropriation will be omitted as well as the amount to be expended under the sub-letters of authorization. It will be incumbent upon the Officer in Charge to see that the amount expended is held at a minimum.

Separate letters of instruction are being issued to the Officers in Charge of stations where Regional Supervisors of the grading service are headquartered, explaining how travel of such Regional Supervisors will be handled during the Fiscal Year 1946.

Letters of Authorization covering Change of Headquarters

All letters of authorization involving a change of official headquarters (whether or not movement of household goods is involved) must be issued in advance by the Washington Administrative Office of the Branch. Under no circumstances shall an Officer in Charge prepare a sub-letter of authorization to cover a change of headquarters.

Mileage Program

Authorized travel by automobile will continue to require the approval of the Mileage Administrator in your area.

Attendance at Meetings

In order to comply with the Departmental Regulations each employee attending meetings must secure prior approval through the Washington Administrative Office. Requests for authority to attend meetings must furnish the following information: employees name; nature, place and date of meeting; names of other Dairy and Poultry Branch employees attending meeting (if any); brief statement of benefits to be gained by attendance at meeting. If the request is approved the employee will be advised and furnished authority through a letter of authorization, amendment to existing travel authority or Form AD-61.

ADMINISTRATIVE SERVICES

Requisitions for supplies, equipment, forms, miscellaneous contracts, etc., and space problems will be handled by the Area Administrative Services Office. You will abide by any instructions issued by that office in securing service through them.

NEW OMS INSTRUCTIONS

We wish to call your attention to all OMS Instructions which are issued from time to time. All those pertaining to the operation of your office should be carefully studied and followed. At this time we specifically call your attention to the following instructions:

318.5 Time and Attendance Report - Field. (Establishes procedures for preparing and maintaining Time and Attendance Reports for all field employees covered by Uniform Leave Regulations).

318.4 Leave Records and Routines. (Establishes procedures for maintaining Leave Records for field employees).

318.1 Leave Regulations and Routines. (Summarizes the more pertinent leave routines, policies and regulations).

138.1 Obtaining and Accounting For Government Requests for Transportation. (Instructions for issuing and maintaining accountability records on transportation requests.

If you have not already received copies of these Instructions, it is important that you secure them from the Area Administrative Services Office immediately. Any questions concerning the interpretations of the various procedures established and covered by the OMS Instructions should be referred to the appropriate Area office for clarification. Any questions concerning their effect on internal operations of the Dairy and Poultry Branch should be referred to this office.

A/ The Allotment Advice number must be placed on the copies only (not originals) of expense or other disbursement vouchers or bills of lading. The Allotment Advice number can be indicated on both the original and copies of supply requisitions, recommendations for personnel actions and such documents for services that do not finally clear through the General Accounting Office.

